



DEPARTMENT OF THE ARMY
U.S. ARMY SECURITY ASSISTANCE COMMAND
7613 CARDINAL ROAD
REDSTONE ARSENAL, AL 35896-5000

REPLY TO
ATTENTION OF

AMSAC-S-I

30 April 2010

MEMORANDUM FOR ALL U.S. ARMY SECURITY ASSISTANCE COMMAND
EMPLOYEES

SUBJECT: U.S. Army Security Assistance Command (USASAC) Policy Memorandum 405.1 -
Managers' Internal Control Program (MICP)

1. USASAC must conform to the principles of the Accounting and Auditing Procedures Act of 1950, as amended; the Office of Management and Budget Circular A-123; the Federal Manager's Financial Integrity Act of 1982 (Public Law 97-255); Department of Defense Instruction 5010.4 and Army Regulation (AR) 11-2, Managers' Internal Control Program. The Commander's designated representative for the administration of this program is the Internal Control Administrator located in the Internal Review and Audit Compliance Office.
2. To implement this policy, USASAC military and civilian managers with Internal Control responsibilities will:
 - a. Comply with the General Accountability Office standards for MICP as defined in AR 11-2.
 - b. Complete Internal Control training/refreshers training as provided.
 - c. Complete Internal Control Evaluations in accordance with the schedule of the annually updated Internal Control Plan.
 - d. Identify, report and correct deficiencies considered to be material weaknesses.
 - e. Have Internal Control responsibilities included in their performance objectives in accordance with AR 11-2.
3. The objective of the above actions is to ensure sound support for the Commander's Annual Assurance Statement on MICP. This required statement to higher headquarters is compiled from subordinate reports to the Commander, MICP Evaluations, other reports and the Commander's own assessment; it provides:
 - a. Reasonable assurance that obligations and costs comply with applicable law; funds, property and other assets are safeguarded and revenues and expenditures are properly accounted for and recorded.

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b. Identification and scheduling of corrective actions for current material weaknesses and reporting on the status of corrective actions for unresolved material weaknesses from prior years.

4. This Policy Memorandum supersedes USASAC Policy Statement 405.1, 17 April 1995.

A handwritten signature in black ink, appearing to read "Chris Tucker", is written over the printed name.

CHRISTOPHER TUCKER
Brigadier General, USA
Commanding